

Internal Revenue bulletin

Bulletin No. 1999-25
June 21, 1999

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 99-27, page 7.

Interest rates; underpayments and overpayments. The rate of interest determined under section 6621 of the Code for the calendar quarter beginning July 1, 1999, will be 8 percent for overpayments (7 percent in the case of a corporation), 8 percent for underpayments, and 10 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 is 5.5 percent.

Rev. Rul. 99-28, page 6.

Medical expenses; smoking-cessation programs. Uncompensated amounts paid by taxpayers for participation in a smoking-cessation program and for prescribed drugs designed to alleviate nicotine withdrawal are expenses for medical care that are deductible under section 213 of the Code. The cost of nicotine gum and patches available without a prescription is not deductible as a medical expense. Rev. Rul. 79-162 revoked.

T.D. 8821, page 3.

Final regulations under section 79 of the Code revise the uniform premium table used to calculate the cost of group-term life insurance coverage provided to an employee by an employer.

EXEMPT ORGANIZATIONS

Announcement 99-61, page 11.

A list is given of organizations now classified as private foundations.

Announcement 99-62, page 13.

The Service advises affected tax-exempt organizations of the effective date of T.D. 8818, 1999-17 I.R.B. 3, and provides a summary description of such organizations' responsibilities to provide copies of their exemption applications and information returns to individuals upon request. Additionally, if an affected organization makes its applicable documents "widely available," the organization need not provide the requested copy.

Finding Lists begin on page 16.



Department of the Treasury
Internal Revenue Service

Mission of the Service

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 79.—Group-Term Life Insurance Purchased for Employees

26 CFR 1.79–3: Determination of amount equal to cost of group-term life insurance.

T.D. 8821

DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 1

Group-Term Insurance; Uniform Premiums

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations.

SUMMARY: This document contains final regulations revising the uniform premium table used to calculate the cost of group-term life insurance coverage provided to an employee by an employer. These regulations provide guidance to employers who provide group-term life insurance coverage to their employees that is includible in the gross income of the employees.

DATES: *Effective Date:* These regulations are effective July 1, 1999.

Applicability Date: For the applicability of these regulations to group-term life insurance coverage, see §1.79–3(e).

FOR FURTHER INFORMATION CONTACT: Betty J. Clary, (202) 622-6070 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

This document contains amendments to the Income Tax Regulations under section 79 of the Internal Revenue Code. These regulations revise the uniform premiums used to calculate the cost of group-term life insurance provided to employees. The revised uniform premiums are effective generally on July 1, 1999. However, employers have until the last pay period of 1999 to make any needed adjustments of amounts withheld for purposes of the FICA. Further, an employer may con-

tinue using only 10 age-brackets for making its calculations until January 1, 2000. A special effective date applies to a policy of life insurance issued under a plan in existence on June 30, 1999, if the policy would not be treated as carried directly or indirectly by an employer under §1.79–0 of the Income Tax Regulations using the section 79 uniform premium table in effect on June 30, 1999. If this is the case, the employer may continue using such table for determining if the policy is carried directly or indirectly by an employer until January 1, 2003.

Section 79 generally permits an employee to exclude from gross income the cost of \$50,000 of group-term life insurance carried directly or indirectly by an employer. The remaining cost of the group-term life insurance is included in the employee's gross income to the extent it exceeds the amount, if any, paid by the employee for the coverage. Income imputed under section 79 is not subject to Federal income tax withholding. However, it is subject to FICA tax and, for active employees, an employer is required to withhold the FICA tax at least once a year. Also, the amount of the income imputed under section 79 is reported on an employee's Form W-2.

Section 79 provides for the cost of the group-term life insurance to be determined on the basis of five-year age brackets prescribed by regulations. Those costs are set forth in the regulations in Table I entitled "Uniform Premiums for \$1,000 of Group-term Life Insurance Protection." §1.7–3(d)(2). The group-term life insurance costs are calculated on a calendar month basis. §1.79–3 (a) through (c).

Table I was initially published on July 6, 1966 (31 F.R. 9199), and was revised on December 6, 1983 (48 F.R. 54595). In a notice of proposed rulemaking (REG–209103–89, 1999–11 I.R.B. 10) published in the **Federal Register** (64 F.R. 2164) on January 13, 1999, the IRS and Treasury proposed revising the Table I rates, effective July 1, 1999. The uniform premiums under the proposed table were lower in all age groups than those under the then-current section 79 regulations.¹ The pro-

posed table also added a new age bracket to the table for ages under 25. A special effective date was proposed solely for purposes of determining whether a policy is carried directly or indirectly by the employer.

Explanation of Provisions

Uniform Premium Table

The IRS received 26 written comments concerning the proposed regulations. No commentator suggested changes to the proposed uniform premium table. The final regulations reflect the uniform premium table that was set forth in the proposed regulations.

General Effective Date

Many of the comments received by the IRS discussed the proposed effective date for the uniform premium rates. Some commentators agreed with the proposed effective date of July 1, 1999. Many of the commentators asked that the effective date be made retroactive to January 1, 1999. A few of the commentators requested that it be postponed, generally until January 1, 2000. Some commentators suggested that each employer should be allowed to decide the effective date for its employees, within a limited period of time set by the IRS. Some commentators requested that the effective date of the revised Table I be the first payroll period beginning on or after July 1, 1999.

Those advocating a January 1, 1999 effective date expressed the view that employees should get the benefit of the lower Table I rates for the entire year. In their opinion, additional administrative costs, if any, for implementing revised rates retroactively, rather than July 1,

group-term life insurance during the 1985–1989 period, as reflected in a Society of Actuaries report. The mortality rates have been adjusted for improvements in mortality from 1988 (the weighted midpoint for the data used in the 1985–89 study) through 2000, based on the same rates of mortality improvement that were adopted by the Society of Actuaries Group Annuity Valuation Table Task Force for the period 1988–1994. Separate mortality rates have been derived for males and females, and the uniform premium table reflects a 50/50 blend of the male and female mortality rates. The resulting mortality projections have been adjusted to reflect a 10 percent load factor.

¹The revised uniform premiums are based on mortality experience for individuals covered by

1999, would be minimal. Some commentators observed that the use of a January 1 effective date would permit the use of a single set of Table I rates for the entire year, rather than a bifurcated rate for 1999. However, there was no consensus as to whether this factor suggests using an effective date of January 1, 1999 or (as discussed below) January 1, 2000.

Some commentators suggested a January 1, 2000 effective date on account of resource constraints resulting from year 2000 compliance. One of the commentators also observed that many payroll systems are now “hard coded” for making group-term calculations using only 10 age brackets, and that the additional age bracket (for ages under 25) in the revised Table I would make it more difficult to modify those payroll systems by July 1, 1999. In the public hearing that was held on the proposed regulations on May 6, 1999, the sole speaker reiterated its written comment in which it requested that the effective date be postponed, generally until January 1, 2000, and indicated that a change in the proposed regulations to not mandate use of the “Under 25” age bracket would significantly reduce the administrative burden of a July 1, 1999 effective date.

The IRS and Treasury continue to believe that an effective date of July 1, 1999 provides the best way to balance the ability of employees to obtain the tax benefits of the lower Table I rates with the concerns expressed by some commentators about modifying payroll systems. As stated previously, income imputed under section 79 is not subject to Federal income tax withholding. Further, while it must be reported on Form W-2 and it is subject to FICA tax withholding, changes to payroll systems are not required to be effectuated by the July 1, 1999 effective date.

Specifically, Notice 88-82 (1988-2 C.B. 398), “Reporting FICA Taxes on Group-Term Life Insurance,” explains that an employer may treat the imputed income amounts as paid either by the pay period, by the quarter, or on any other basis so long as the payments are treated as paid at least as often as once a year. The employer need not inform the IRS of a formal choice of payment dates or the dates chosen. Furthermore, the same choice need not be made for all employ-

ees. The employer may change methods at any time, so long as all imputed income amounts includible in a calendar year are treated as paid by December 31 of the calendar year. Notice 88-82, therefore, permits those employers currently withholding the FICA taxes on a pay period basis to either (1) change methods to treat the Table I amounts includible in income after July 1, 1999 as paid on December 31, 1999, or (2) continue to withhold using the old Table I rates, so long as adjustments for the post-July 1, 1999 FICA withholding amounts are made by the last pay period for 1999.

Accordingly, the regulations provide that the revised Table I rates are effective, generally, on July 1, 1999. However, in order to further minimize the administrative burden of a July 1, 1999 effective date, the regulations allow employers to continue using 10 age brackets until January 1, 2000, thereby eliminating the need for “hard coded” systems to be modified during 1999 to include the “Under 25” age bracket.

Special Effective Date

Several comments were received on the topic of the effective date for purposes of determining whether, for purposes of section 79, a policy is carried directly or indirectly by the employer. A policy is considered carried directly or indirectly by the employer if (a) the employer pays any part of the life insurance, or (b) the employer arranges for payment of the cost of the life insurance by its employees and charges at least one employee less than the cost of his or her insurance (as determined under Table I) and at least one other employee more than his or her insurance (as determined under Table I). §1.79-0.

The IRS and Treasury recognize that the premiums charged to employees under some employee-pay-all plans may involve premiums charged to employees that are all at or below the uniform premium rates prior to the revision of Table I. Because the revised Table I rates are lower than the rates under the prior table, it is likely that the premiums charged under some of those policies will now straddle the new rates. As a result, the life insurance provided under those policies will become subject to section 79. The

notice of proposed rulemaking proposed a special effective date rule to apply to any policy of life insurance issued under a plan in existence before the general July 1, 1999 effective date. Under the special rule, if a policy would not be treated as carried directly or indirectly by an employer using the Table I rates in effect on June 30, 1999, the policy would continue to be treated as not carried directly or indirectly by the employer until the first plan year that begins after the general effective date.

Several comments received about the proposed special rule support the use of a special effective date for the purpose of determining whether a policy is carried directly or indirectly by the employer. However, most of those comments requested that the special rule be extended under certain identified circumstances. One commentator favored extending the special effective date for group-term coverage provided under a collectively bargained agreement. The commentator noted that collectively bargained plans may not be able to adjust rates within the time period of the proposed special rule because rate changes would require a substantive change to benefits in the middle of a contract. Two commentators suggested that the special effective date for a plan with a multi-year guarantee be extended until the end of the last plan year covered by the guarantee. Others suggested that the revised Table I rates not be effective for purposes of determining if the plan is carried directly or indirectly by the employer until there is a change in a plan's premium rates. Another comment addressed an issue under the definition of carried directly or indirectly by the employer different from the special effective date issue. The comment suggested that a policy not be treated as carried directly or indirectly by the employer if the policy charges employees actuarially determined, age-specific premium rates, rather than the rates in the five-year age brackets in Table I.

The IRS and Treasury agree that some additional time should be given to employee-pay-all plans that would previously not be subject to section 79. Accordingly, the final regulations provide a special rule under which, until January 1, 2003, an employer can use either the

Table I rates in effect on June 30, 1999 or the new Table I rates in the final regulation for determining if a plan in existence on June 30, 1999 is carried directly or indirectly by the employer.

Special Analyses

It has been determined that this Treasury decision is not a significant regulatory action as defined in EO 12866. Therefore, a regulatory assessment is not required. It also has been determined that section 553(b) of the Administrative Procedure Act (5 U.S.C. chapter 5) and the Regulatory Flexibility Act (5 U.S.C. chapter 6) do not apply to these regulations, and, therefore, a Regulatory Flexibility Analysis is not required. Pursuant to section 7805(f) of the Internal Revenue Code, the notice of proposed rulemaking preceding these regulations was submitted to the Small Business Administration for comment on its impact on small business.

Drafting Information

The principal author of these regulations is Betty J. Clary, Office of Associate Chief Counsel (Employee Benefits and Exempt Organizations), IRS. Other personnel from the IRS and the Treasury Department also participated in their development.

* * * * *

Adoption of Amendments to the Regulations

Accordingly, 26 CFR part 1 is amended as follows:

PART 1—INCOME TAXES

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 * * *

Par. 2. In §1.79–1, paragraph (d)(7) is revised to read as follows:

§1.79–1 Group-term life insurance—general rules.

* * * * *

(d) * * *

(7) *Example.* The provisions of this paragraph may be illustrated by the following example:

Example. An employer provides insurance to employee A under a policy that meets the require-

ments of this section. Under the policy, A, who is 47 years old, received \$70,000 of group-term life insurance and elects to receive a permanent benefit under the policy. A pays \$2 for each \$1,000 of group-term life insurance through payroll deductions and the employer pays the remainder of the premium for the group-term life insurance. The employer also pays one half of the premium specified in the policy for the permanent benefit. A pays the other half of the premium for the permanent benefit through payroll deductions. The policy specifies that the annual premium paid for the permanent benefit is \$300. However, the amount of premium allocated to the permanent benefit by the formula in paragraph (d)(2) of this section is \$350. A is a calendar year taxpayer; the policy year begins January 1. In year 2000, \$200 is includible in A's income because of insurance provided by the employer. This amount is computed as follows:

(1) Cost of permanent benefits	\$350
(2) Amounts considered paid by A for permanent benefits ($\frac{1}{2} \times \$300$)	150
(3) Line (1) minus line (2)	200
(4) Cost of \$70,000 of group-term life insurance under Table I of §1.79–3	126
(5) Cost of \$50,000 of group-term life insurance under Table I of §1.79–3	90
(6) Cost of group-term insurance in excess of \$50,000 (line (4) minus line(5))	36
(7) Amount considered paid by A for group-term life insurance ($70 \times \$2$)	140
(8) Line (6) minus line (7) (but not less than 0)	0
(9) Amount includible in income (line (3) plus line (8))	200

* * * * *

Par. 3. Section 1.79–3 is amended as follows:

1. Paragraph (d)(2) is revised.
2. Paragraphs (e) and (f) are redesignated as paragraphs (f) and (g), respectively.
3. New paragraph (e) is added.

The revision and addition read as follows:

§1.79–3 Determination of amount equal to cost of group-term life insurance.

* * * * *

(d) * * *

(2) For the cost of group-term life insurance provided after June 30, 1999, the following table sets forth the cost of \$1,000 of group-term life insurance provided for one month, computed on the basis of 5-year age brackets. See 26 CFR 1.79–3(d)(2) in effect prior to July 1, 1999, and contained in the 26 CFR part 1 edition revised as of April 1, 1999, for a table setting forth the cost of group-term life insurance provided before July 1, 1999. For purposes of Table I, the age of

the employee is the employee's attained age on the last day of the employee's taxable year.

TABLE I. – UNIFORM PREMIUMS FOR \$1,000 OF GROUP-TERM LIFE INSURANCE PROTECTION

5-year age bracket	Cost per \$1,000 of protection for one month
Under 25	\$0.05
25 to 2906
30 to 3408
35 to 3909
40 to 4410
45 to 4915
50 to 5423
55 to 5943
60 to 6466
65 to 69	1.27
70 and above	2.06

* * * * *

(e) *Effective date* — (1) *General effective date for table.* Except as provided in paragraph (e)(2) of this section, the table in paragraph (d)(2) of this section is applicable July 1, 1999. Until January 1, 2000, an employer may calculate imputed income for all its employees under age 30 using the 5-year age bracket for ages 25 to 29.

(2) *Effective date for table for purposes of §1.79–0.* For a policy of life insurance issued under a plan in existence on June 30, 1999, which would not be treated as carried directly or indirectly by an employer under §1.79–0 (taking into account the Table I in effect on that date), until January 1, 2003, an employer may use either the table in paragraph (d)(2) of this section or the table in effect prior to July 1, 1999 (as described in paragraph (d)(2) of this section) for determining if the policy is carried directly or indirectly by the employer.

* * * * *

Robert E. Wenzel,
Deputy Commissioner of
Internal Revenue.

Approved May 25, 1999.

Donald C. Lubick,
Assistant Secretary of
the Treasury (Tax Policy).

Section 213.—Medical, Dental, Etc., Expenses

26 CFR 1.213–1: *Medical, dental, etc., expenses.*
(Also section 262; 1.262–1.)

Medical expenses; smoking-cessation programs. Uncompensated amounts paid by taxpayers for participation in a smoking-cessation program and for prescribed drugs designed to alleviate nicotine withdrawal are expenses for medical care that are deductible under section 213 of the Code. The cost of nicotine gum and patches available without a prescription is not deductible as a medical expense. Rev. Rul. 79–162 is revoked.

Rev. Rul. 99–28 ISSUE

Are uncompensated amounts paid by taxpayers for participation in a smoking-cessation program, for prescribed drugs designed to alleviate nicotine withdrawal, and for nicotine gum and nicotine patches that do not require a prescription, expenses for medical care that are deductible under § 213 of the Internal Revenue Code?

FACTS

Taxpayers *A* and *B* were cigarette smokers. *A* participated in a smoking-cessation program and purchased nicotine gum and nicotine patches that did not require a prescription. *A* had not been diagnosed as having any specific disease, and participation in the program was not suggested by a physician. *B* purchased drugs that required a prescription of a physician to alleviate the effects of nicotine withdrawal. *A*'s and *B*'s costs were not compensated for by insurance or otherwise.

LAW AND ANALYSIS

Section 213(a) allows a deduction for uncompensated expenses for medical care of an individual, the individual's spouse or a dependent to the extent the expenses exceed 7.5 percent of adjusted gross income. Section 213(d)(1) provides, in

part, that medical care means amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.

Under § 213(b), a deduction is allowed for amounts paid during the taxable year for medicine or a drug only if the medicine or drug is a prescribed drug or insulin. Section 213(d)(3) defines a "prescribed drug" as a drug or biological that requires a prescription of a physician for its use by an individual.

Section 1.213–1(e)(1)(ii) of the Income Tax Regulations provides, in part, that the deduction for medical care expenses will be confined strictly to expenses incurred primarily for the prevention or alleviation of a physical or mental defect or illness. An expense that is merely beneficial to the general health of an individual is not an expense for medical care.

Section 262 provides that, except as otherwise expressly provided by the Code, no deduction is allowed for personal, living, or family expenses.

Rev. Rul. 79–162, 1979–1 C.B. 116, holds that a taxpayer who has no specific ailment or disease may not deduct as a medical expense under § 213 the cost of participating in a smoking-cessation program. However, the Internal Revenue Service has held that treatment for addiction to certain substances qualifies as medical care under § 213. See Rev. Rul. 73–325, 1973–2 C.B. 75 (alcoholism); Rev. Rul. 72–226, 1972–1 C.B. 96 (drug addiction).

A report of the Surgeon General, *The Health Consequences of Smoking: Nicotine Addiction* (1988), states that scientists in the field of drug addiction agree that nicotine, a substance common to all forms of tobacco, is a powerfully addictive drug. Other reports of the Surgeon General have concluded, based on numerous studies, that a strong causal link exists between smoking and several diseases. See, e.g., *Tobacco Use Among U.S. Racial/Ethnic Minority Groups* (1998); *Preventing Tobacco Use Among Young People* (1994); *The Health Benefits of Smoking Cessation* (1990). Scientific evidence has thus established that nicotine is addictive and that smoking is detrimental to the health of the smoker.

Under the facts provided, the smoking-cessation program and the prescribed drugs are treatment for *A*'s and *B*'s addic-

tion to nicotine. Accordingly, *A*'s costs for the smoking-cessation program and *B*'s costs for prescribed drugs to alleviate the effects of nicotine withdrawal are amounts paid for medical care under § 213(d)(1). However, under § 213(b), *A*'s costs for nicotine gum and nicotine patches are not deductible because they contain a drug (other than insulin) and do not require a prescription of a physician.

HOLDING

Uncompensated amounts paid by taxpayers for participation in a smoking-cessation program and for prescribed drugs designed to alleviate nicotine withdrawal are expenses for medical care that are deductible under § 213, subject to the 7.5 percent limitation. However, amounts paid for drugs (other than insulin) not requiring a prescription, such as nicotine gum and certain nicotine patches, are not deductible under § 213.

EFFECT ON OTHER DOCUMENTS

Rev. Rul. 79–162 is revoked.

DRAFTING INFORMATION

The principal authors of this revenue ruling are Donna M. Crisalli and John T. Sapienza, Jr. of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Ms. Crisalli or Mr. Sapienza on (202) 622-4920 (not a toll-free call).

Section 262.—Personal, Living, and Family Expenses

26 CFR 1.262–1: *Personal, living, and family expenses.*

Are uncompensated amounts paid by taxpayers for participation in a smoking-cessation program, for prescribed drugs designed to alleviate nicotine withdrawal, and for nicotine gum and nicotine patches that do not require a prescription, expenses for medical care that are deductible under § 213 of the Code. See Rev. Rul. 99–28, on this page.

Section 6621.—Determination of Interest Rate

26 CFR 301.6621–1: *Interest rate.*

Interest rates; underpayments and overpayments. The rate of interest deter-

mined under section 6621 of the Code for the calendar quarter beginning July 1, 1999, will be 8 percent for overpayments (7 percent in the case of a corporation), 8 percent for underpayments, and 10 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 is 5.5 percent.

Rev. Rul. 99-27

Section 6621 of the Internal Revenue Code establishes the rates for interest on tax overpayments and tax underpayments. Under § 6621(a)(1), the overpayment rate beginning July 1, 1999, is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point for interest computations made after December 31, 1994. Under § 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under § 6601 on any large corporate underpayment, the underpayment rate under § 6621(a)(2) is determined by substituting "5 percentage points" for "3 percentage points." See § 6621(c) and § 301.6621-3 of the Regulations on Procedure and Administration

for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and § 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter.

Section 6621(b)(2)(A) provides that the federal short-term rate determined under § 6621(b)(1) for any month applies during the first calendar quarter beginning after such month.

Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-term rate determined during such month by the Secretary in accordance with § 1274(d), rounded to the nearest full percent (or, if a multiple of $\frac{1}{2}$ of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that, in determining the quarterly interest rates to be used for overpayments and underpayments of tax under § 6621, the Internal Revenue Service will use the federal short-term rate based on daily compounding because that rate is most consistent with § 6621 which, pursuant to § 6622, is subject to daily compounding.

Rounded to the nearest full percent, the federal short-term rate based on daily compounding determined during the

month of April 1999 is 5 percent. Accordingly, an overpayment rate of 8 percent (7 percent in the case of a corporation) and an underpayment rate of 8 percent are established for the calendar quarter beginning July 1, 1999. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning July 1, 1999, is 5.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning July 1, 1999, is 10 percent. These rates apply to amounts bearing interest during that calendar quarter.

Interest factors for daily compound interest for annual rates of 5.5 percent, 7 percent, 8 percent, and 10 percent are published in Tables 16, 19, 21, and 25 of Rev. Proc. 95-17, 1995-1 C.B. 556, 570, 573, 575, and 579.

Annual interest rates to be compounded daily pursuant to § 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

DRAFTING INFORMATION

The principal author of this revenue ruling is Raymond Bailey of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Bailey on (202) 622-6226 (not a toll-free call).

TABLE OF INTEREST RATES
PERIODS BEFORE JUL. 1, 1975 – PERIODS ENDING DEC. 31, 1986
OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE	In 1995-1 C.B. DAILY RATE TABLE
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975-Jan. 31, 1976	9%	Table 4, pg. 559
Feb. 1, 1976-Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978-Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980-Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982-Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983-Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983-Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984-Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984-Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985-Jun. 30, 1985	13%	Table 31, pg. 585
Jul. 1, 1985-Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986-Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986-Dec. 31, 1986	9%	Table 23, pg. 577

TABLE OF INTEREST RATES
FROM JAN. 1, 1987 – Dec. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995–1 C.B.			1995–1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1987–Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987–Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987–Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987–Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988–Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988–Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988–Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988–Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989–Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989–Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989–Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989–Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990–Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990–Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990–Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990–Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991–Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991–Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991–Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991–Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992–Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992–Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992–Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992–Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993–Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993–Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993–Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993–Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994–Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994–Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994–Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994–Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995–Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995–Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995–Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995–Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996–Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996–Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996–Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996–Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997–Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997–Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997–Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997–Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998–Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998–Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998–Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998–Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 – PRESENT
NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	RATE	1995–1 C.B. TABLE	PAGE
Jan. 1, 1999–Mar. 31, 1999	7%	19	573
Apr. 1, 1999–Jun. 30, 1999	8%	21	575
Jul. 1, 1999–Sep. 30, 1999	8%	21	575

TABLE OF INTEREST RATES
FROM JANUARY 1, 1999 – PRESENT
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995–1 C.B.			1995–1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1999–Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999–Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999–Sep. 30, 1999	7%	19	573	8%	21	575

TABLE OF INTEREST RATES FOR LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 – PRESENT

	RATE	1995–1 C.B. TABLE	PG
Jan. 1, 1991–Mar. 31, 1991	13%	31	585
Apr. 1, 1991–Jun. 30, 1991	12%	29	583
Jul. 1, 1991–Sep. 30, 1991	12%	29	583
Oct. 1, 1991–Dec. 31, 1991	12%	29	583
Jan. 1, 1992–Mar. 31, 1992	11%	75	629
Apr. 1, 1992–Jun. 30, 1992	10%	73	627
Jul. 1, 1992–Sep. 30, 1992	10%	73	627
Oct. 1, 1992–Dec. 31, 1992	9%	71	625
Jan. 1, 1993–Mar. 31, 1993	9%	23	577
Apr. 1, 1993–Jun. 30, 1993	9%	23	577
Jul. 1, 1993–Sep. 30, 1993	9%	23	577
Oct. 1, 1993–Dec. 31, 1993	9%	23	577
Jan. 1, 1994–Mar. 31, 1994	9%	23	577
Apr. 1, 1994–Jun. 30, 1994	9%	23	577
Jul. 1, 1994–Sep. 30, 1994	10%	25	579
Oct. 1, 1994–Dec. 31, 1994	11%	27	581
Jan. 1, 1995–Mar. 31, 1995	11%	27	581
Apr. 1, 1995–Jun. 30, 1995	12%	29	583
Jul. 1, 1995–Sep. 30, 1995	11%	27	581
Oct. 1, 1995–Dec. 31, 1995	11%	27	581
Jan. 1, 1996–Mar. 31, 1996	11%	75	629
Apr. 1, 1996–Jun. 30, 1996	10%	73	627
Jul. 1, 1996–Sep. 30, 1996	11%	75	629
Oct. 1, 1996–Dec. 31, 1996	11%	75	629
Jan. 1, 1997–Mar. 31, 1997	11%	27	581

TABLE OF INTEREST RATES FOR LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 PRESENT—Continued

	RATE	1995-1 C.B. TABLE	PG
Apr. 1, 1997–Jun. 30, 1997	11%	27	581
Jul. 1, 1997–Sep. 30, 1997	11%	27	581
Oct. 1, 1997–Dec. 31, 1997	11%	27	581
Jan. 1, 1998–Mar. 31, 1998	11%	27	581
Apr. 1, 1998–Jun. 30, 1998	10%	25	579
Jul. 1, 1998–Sep. 30, 1998	10%	25	579
Oct. 1, 1998–Dec. 31, 1998	10%	25	579
Jan. 1, 1999–Mar. 31, 1999	9%	23	577
Apr. 1, 1999–Jun. 30, 1999	10%	25	579
Jul. 1, 1999–Sep. 30, 1999	10%	25	579

TABLE OF INTEREST RATES FOR CORPORATE
OVERPAYMENTS EXCEEDING \$10,000
FROM JANUARY 1, 1995 – PRESENT

	RATE	1995-1 C.B. TABLE	PG
Jan. 1, 1995–Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995–Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995–Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995–Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996–Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996–Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996–Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996–Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997–Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997–Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997–Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997–Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998–Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998–Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998–Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998–Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999–Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999–Jun. 30, 1999	5.5%	16	570
Jul. 1, 1999–Sep. 30, 1999	5.5%	16	570

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-61

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

N B S-Northside Neighborhood
Beautification Services, Columbus,
OH
N C Idealist Inc., Springfield, MA
N E S D Excellence in Dance Education
Inc., Goffstown, NH
N W OA-How Intergroup, Estacada,
OR
Nabnasset Lake Preservation Association,
Westford, MA
Naguenae Mission Inc., Flushing, NY
Nanas K I D S, El Paso, IL
Nanas House Child Care Center Inc.,
Liberty, NY
Nantucket County Fair Inc., Nantucket,
MA
Nappanee Development Corporation,
Nappanee, IN
Narayana Development Corporation,
New York, NY
Narberth Centennial Committee,
Narberth, PA
Nashoba Valley Housing Corp., Ayer,
MA
Natchitoches Student Housing Corp.,
Shreveport, LA
National AIDS Foundation, Jamul, CA
National Amputee Fund, San Diego, CA
National Association for a Deficit Free
America, Houston, TX
National Association for College Funding
& Planning Inc., Roswell, GA

National Association for Early Childhood
Development and Research, Killeen,
TX
National Association of Housing
Counselors and Agencies Inc.,
Savannah, GA
National Association of Temporary
Services Foundation, Alexandria,
VA
National Black MBA Association
Foundation Inc., Chicago, IL
National Cellular Safetalk Center Inc.,
Elgin, IL
National Center for Child Protection &
Awareness Inc., Decatur, AL
National Coalition for Understanding
Inc., Washington, DC
National Consolidators Inc., Deerfield
Beach, FL
National Consumer Justice Foundation
Inc., Decatur, GA
National Corporation for Substance
Abuse Recovery, Eagan, MN
National Council for Transplantation &
Research, Santa Rosa, CA
National Debt Fund, Saratoga, CA
National Educational Campaign on
Attention Deficit Disorders Inc., Fort
Smith, AR
National Federation of the Blind of the
District of Columbia, Washington,
DC
National Federation of the Blind of
Wisconsin, Milwaukee, WI
National Former and Concerned Citizens
of Tunica, Inc., Hazelwood, MO
National Foundation for Television
Research and Education Inc., Boston,
MA
National Heart Foundation, White Stone,
VA
National High School Football Hall of
Fame Foundation, Inc., Valdosta, GA
National Institute for the Development of
Positive Relationships, Inc.,
Dorchester, MA
National Institute of Emergency Vehicle
Safety, Reno, NV
National Junior Baseball League, Inc.,
East Northport, NY
National Middle School Activities
Association, Pittsburg, KS
National Minority Resource Association,
Inc., Farmington Hills, MI
National Museum of Live Entertainment,
Inc., Baltimore, MD

National Olympic Committee of
Lithuania, Chicago, IL
National Organization for the Elderly,
Omaha, NE
National Park Rangers Resource
Protection Fund, Inc., Elkton, VA
National Perinatal Foundation Inc.,
Tampa, FL
National Pony Express Association,
Minden, NV
National Sponsored Programs
Administrators of Historically
Tallahassee, Tallahassee, FL
National Sports Foundation at Bear
Hollow, Park City, UT
National Term Limit Council, Northfield,
IL
National Veterans Foundation
Corporation, Fort Myers, FL
National Voluntary Organizations Active
in Disaster Inc., Washington, DC
National Volunteer Hall of Fame, Glen
Ellyn, IL
National Womans Party, Washington, DC
National YMCA Fund Inc., Chicago, IL
Nations Recovery Foundation, Inc.,
Griffin, GA
Native American Arts Institute, Tulsa,
OK
Native American Coalition of Arkansas,
North Little Rock, AR
Native American Cultural Center, Fort
Dodge, IA
Native American Ministries, Gallup, NM
Native American Traditions Ideas and
Values Educational Society Inc.,
Orange Park, FL
Native Council on Economic and
Community Development Corporation,
Macy, NE
Native Yew Conservation Council,
Portland, OR
Natural Areas Association, Toquerville,
UT
Nature Friends, Inc., Las Vegas, NV
Nautical Archaeology Society, Inc.,
Longwood, FL
Naval Sea Cadet Corps, Grand Prairie,
TX
NAWIC Chapter 17 Scholarship
Foundation, New Orleans, LA
Near, Inc., Liberal, KS
Neartown Community Development
Corporation, Houston, TX
Nebo Cemetery Memorial Fund, Dallas,
GA

Nebraska Nut Growers Association,
Lincoln, NE

Nebraska CASA Foundation, Norfolk,
NE

Nebraska Community Development
Society Inc., Lincoln, NE

Nebraska Community Reinvestment
Coalition, Lincoln, NE

Nebraska High School Sports Hall of
Fame Foundation, Gothenburg, NE

Nebraska Home-Based Business
Educational Institute, Merna, NE

Nebraska Law Enforcement Memorial
Fund Inc., Seward, NE

Ned Smith Center for Nature and Art,
Millersburg, PA

Nehemiah Corporation, Greenville, SC

Neighborhood Crime Prevention Inc.,
New York, NY

Neighborhood Development Center Inc.,
Baltimore, MD

Neighborhood Empowerment Economic
Development, E. Elmhurst, NY

Neighborhood Preservation and
Revitalization Council of Plano, Plano,
TX

Neighborhood Watch Crime Prevention
South Shore Assoc., Staten Island,
NY

Neighborhood for Empowerment &
Change Inc., Savannah, GA

Neighbors of Little Eagle Creek Inc.,
Zionsville, IN

Neighbors Reaching Neighbors Inc.,
Lancaster, TX

Neuman Project Dance Arts Theatre,
Des Moines, IA

Neurobehavioral and Psychological
Institute, Concord, CA

Neuroscience Nursing Foundation,
Chicago, IL

Nevada First Housing Inc. Nevada Corp.,
Seaside, CA

Nevada Playhouse Inc., Las Vegas, NV

Neverlands Inc., Portland, AR

New Beginnings Institute, Fayette, IA

New Beginning Organization, Hazelcrest,
IL

New Beginnings for Children Inc.,
Statesboro, GA

New Beginnings in Christ, Omaha, NE

New Bern Amateur Radio Club, New
Bern, NC

New Birth Ministries, Woonsocket, RI

New Carlisle Rotary Club Foundation,
New Carlisle, OH

New Castle Community Drug Prevention
Program, Westbury, NY

New Century Community Development
Corporation, Dover, DE

New Church Ventures Properties Inc.,
Phoenix, AZ

New Creations Unlimited Family Support
Center, Chester, PA

New Creek Foundation for Low Impact
Therapy Evaluation and Research,
Alexandria, VA

New East Texas Foundation
Incorporated, Longview, TX

New England Center for Creative Arts,
Newport, VT

New Enterprise Works Inc., Raleigh, NC

New Faith Community Non-Profit
Housing Corporation, Detroit, MI

New Fontainebleau Human Performance
Institute Inc., Mandeville, LA

New Hampshire Tennis Foundation,
Contoocook, NH

New Haven Cares Inc., New Haven, CT

New Heights Educational Center Inc.,
Norcross, GA

O-B Acquisition Corporation, Berkeley
Heights, NJ

O-D Acquisition Corporation, Linden, NJ

O J Goldrick Publishing Company,
Parker, CO

Oakland Civic Charities Foundation,
Farmington Hills, MI

Oakwood Cemeteries of Syracuse
Foundation Inc., Syracuse, NY

Oasis Inc., Albemarle, NC

Oasis Inc., Fargo, ND

Oasis Life Inc., Spencerport, NY

Object Relations Institute Training
Foundation, New York, NY

Oceana Veterans Service Center, Hart, MI

Oceanpower Film Distributor Inc.,
N. Myrtle Beach, SC

Oceansciences Inc., New London, CT

Oceanside Focus on Youth Inc.,
Oceanside, CA

Odessa Childrens Rehabilitation Center
Inc., Baltimore, MD

Odessa Citizen Police Alumni, Odessa,
TX

Odessa High School Basketball Booster
Club, Odessa, TX

Off the Streets Inc., Emerson, NJ

Off the Streets-the New Orleans
Homeless Union, New Orleans, LA

Offering Hope Inc., Sapulpa, OK

Ohio Aerospace Council, Cleveland, OH

Ohio AIDS Housing Coalition, Akron,
OH

Ohio Hooved Animal Humane Society,
Brecksville, OH

Okaloosa Medical Assistance Center Inc.,
Fort Walton Beach, FL

Okawanda Wildlife Foundation,
Cheektowaga, NY

Okfuskee County CASA Inc., Okemah,
OK

Oklahoma Addiction Research &
Treatment Foundation, Oklahoma City,
OK

Oklahoma City Street Hoops Inc.,
Oklahoma City, OK

Oklahoma Financial Administration
Association, Oklahoma City, OK

Oklahoma Public Health Association,
Oklahoma City, OK

Oklahoma Reserve Force Limited,
Oklahoma City, OK

Oklahoma Sports Museum Association,
Guthrie, OK

Oklahoma Telephone Association
Foundation, Oklahoma City, OK

Oklahoma Today Foundation Inc., Tulsa,
OK

Oklahoma Urban and Community
Forestry Council Inc., Oklahoma City,
OK

Okmulgee County Adult Day Care
Center Inc., Okmulgee, OK

Okshare Incorporated, Chicago, IL

Old Arlington Inc., Jacksonville, FL

Old Boarding House Gallery Inc., Magee,
MS

Old Mission Peninsula Historical Society,
Traverse City, MI

Old Port Historic Trust, Newburyport,
MA

Olive Branch, Washington, DC

Olive Tree Ministries Inc., Woodstock, IL

Oliver Plaza Development Corporation,
Baltimore, MD

Olujimi Incorporated, Chicago, IL

Olympia Rural Fire Department,
Eldorado Springs, MO

Olympic Style Wrestling Club of Albany
Inc., Albany, NY

Omaha Amateur Competition Team
Fund, Omaha, NE

Omaha Volunteers for Handicapped
Children, Omaha, NE

Omega Development Corporation, Little
Rock, AR

Omega Project, Chicago, IL

Omicron Lambda Chapter Alpha Phi
Alpha Education Foundation Inc.,
Birmingham, AL

Omnificent Ink Productions Inc., New
York, NY

On Line Arts Inc., Darien, Ct

One Arm Bandits Inc., Miami, FL
 One Foundation, Tulsa, OK
 One Heart One Mind Corporation, Blue Springs, MO
 One Hundred Black Men of Chattanooga Inc., Chattanooga, TN
 One in Christ Ministry of Song and Music Alliance Inc., Miami, FL
 One Step at a Time, Richmond, CA
 Oneness in Christ Inc., Memphis, TN
 Open Arms Ministries Inc., Angelton, TX
 Open Door Jail Ministry Inc., Forest Park, GA
 Open Door Missions International Inc., Covington, GA
 Opening Potential for Environmental Change Inc., Troy, NY
 Opera Camerata of Washington DC Inc., Washington, DC
 Opera San Benedetto Chicago, Chicago, IL
 Operation Christian Youth Outreach, Toledo, OH
 Operation High Hopes Inc., Rye, NY
 Operation Mountain Kids, Prather, CA
 Operation Mustard Seed Inc., Red Bank, NJ
 Operation Nehemiah, Pittsburgh, PA
 Operation Resources Inc., Grand Rapids, MI
 Operation Save My Environment Life and Land Inc., Pompano Beach, FL
 Operation We Care Inc., Gainesville, FL
 Operation Wipe Out Multiple Sclerosis Inc., Greenwich, CT
 Opportunities Industrialization Centers of Clark County Nevada, Las Vegas, NV
 Opportunity House of Greene County Inc., Greeneville, TN
 Opus County Soccer Club Inc., Wellesley, MA
 Oral History Project Inc., New Orleans, LA
 Orange County Citizens Association Inc., Orlando, FL
 Orange County Hoops, Costa Mesa, CA
 Orange County Victim Service Center, Orange, TX
 Orfeus International Music Institute Inc., New York, NY
 Organization of the Moroccan Community in the United States Inc., New York, NY
 Oromo Women Organization of Minnesota, Minneapolis, MN
 Orphan Voyage of Alabama Inc., Toney, AL

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Effective Date of New Disclosure Rules Affecting Tax-Exempt Organizations and Summary Description of Those Rules

Announcement 99-62

This document reminds exempt organizations that new requirements to provide copies of their exemption applications and three most-recently filed annual information returns are effective June 8, 1999. The new requirements were added to § 6104 of the Internal Revenue Code by § 1313 of the Taxpayer Bill of Rights 2, P.L. 104-168, 110 Stat. 1452, but they were not to become effective until 60 days after the Secretary of the Treasury promulgated final regulations. Final regulations were issued in Treasury Decision 8818 (64 F.R. 17279 [1999-17 I.R.B. 3]) on April 9, 1999, and may be found by selecting the "Tax Regs in English" option on the Service's Home Page, <http://www.irs.ustreas.gov>. The new rules require any organization, other than a private foundation, that is exempt from federal income tax under § 501(a) and described in § 501(c) or § 501(d), to comply with requests made either in-person or in-writing from individuals who seek a copy of those documents.

An exemption application includes the Form 1023 (for organizations recognized exempt under § 501(c)(3)), Form 1024 (for organizations recognized exempt under most other paragraphs of § 501(c)), or the letter submitted under the paragraphs for which no form is prescribed, together with supporting documents and any letter or document issued by the Ser-

vice concerning the application. The information returns are the Form 990, *Return of Organization Exempt From Income Tax*, Form 990-EZ, *Short Form Return of Organization Exempt From Income Tax*, Form 990-BL, *Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons*, and the Form 1065, *U.S. Partnership Return of Income*. The regulations do not require an exempt organization to disclose the Form 990-T, *Exempt Organization Business Income Tax Return*, nor the Schedule K-1 of the Form 1065.

The documents must be available at a tax-exempt organization's principal office and at certain regional or district offices that have the equivalent of at least three full-time employees. In other words, employees who normally work an aggregate of at least 120 paid hours a week.

A tax-exempt organization may charge a reasonable fee for providing copies, which is defined as the amount charged by the IRS for providing copies. Currently, that amount is \$1.00 for the first page and .15 for each subsequent page. An organization may require payment before it provides copies, but must advise requesters of the total cost of the copies requested if adequate payment is not included with the request.

Responsible persons of a tax-exempt organization who fail to provide the documents as required may be subject to a penalty of \$20 per day for as long as the failure continues. There is a maximum penalty of \$10,000 for each failure to provide a copy of an annual information return. There is no maximum penalty for the failure to provide a copy of an exemption application.

A tax-exempt organization does not have to comply with individual requests if it makes the documents "widely available" as described in the regulations. This can be done by posting the documents on a readily accessible World Wide Web site, either its own or on a database of exempt organization documents maintained by another organization, provided the documents are posted in a format that meets the criteria set forth in the regulations. In general, the format must exactly reproduce the image of the original document and allow an Internet user to access, download, view and print the posted document without the payment of a fee. One format

that currently meets the criteria is Portable Document Format (.pdf). An organization that makes its documents widely available in this manner, must advise requesters how the forms may be accessed.

The principal author of this announcement is Toussaint Tyson of Office of the Assistant Commissioner (Employee Plans and Exempt Organizations). For further information regarding this announcement

contact Toussaint Tyson on (202) 622-8363 (not a toll-free call).

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C.—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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